I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with \S 1.6(a)(4).

Dated: January 13, 2009 Signature:

Docket No.: G0126.0242

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Atsushi Murashima

Application No.: 10/553,700 Confirmation No.: 1998

Filed: October 17, 2005 Art Unit: 2626

For: CODE CONVERSION METHOD AND

DEVICE, PROGRAM, AND RECORDING

MEDIUM

Examiner: Daniel D. Abebe

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action issued October 14, 2008, please amend the above-identified application as follows:

The Amendments to the Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.